United Nations A/59/736/Add.1

General Assembly

Distr.: General
14 March 2005

Original: English

Fifty-ninth session
Agenda items 123 and 133

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Interim Administration Mission in Kosovo

Financial performance report for the period from 1 July 2003 to 30 June 2004 and proposed budget for the period from 1 July 2005 to 30 June 2006 of the United Nations Interim Administration Mission in Kosovo

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation 2003/04	$315,518,200
Expenditure 2003/04	$315,509,200
Appropriation 2004/05	$264,625,200
Proposal submitted by the Secretary-General 2005/06	$240,379,400
Recommendation of the Advisory Committee 2005/06	$240,264,800

1. **The recommendations of the Advisory Committee in paragraph 30 below would entail a reduction of $114,600 to the proposed budget for the United Nations Interim Administration Mission in Kosovo (UNMIK) for the period from 1 July 2005 to 30 June 2006 (A/59/633). The Committee also makes a number of observations and recommendations with regard to the administration and management of the Mission and opportunities for further savings.**

2. **The Advisory Committee's general report on peacekeeping operations contains its views and recommendations on a number of cross-cutting issues.**

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Consequently, in the paragraphs below, the Committee deals with resources and other items that relate specifically to UNMIK.

3. The documents used by the Advisory Committee in its consideration of the financing of UNMIK are listed at the end of the present report.

I. Financial performance report for the period from 1 July 2003 to 30 June 2004

4. On the recommendation of the Advisory Committee, the General Assembly, in its resolution 57/326 of 18 June 2003, appropriated to the Special Account for UNMIK an amount of $329,737,100 for the period from 1 July 2003 to 30 June 2004, inclusive of $315,518,200 for the maintenance of the Mission, $10,887,900 for the support account and $3,331,000 for the United Nations Logistics Base at Brindisi, Italy (UNLB). Expenditures for the period from 1 July 2003 to 30 June 2004 totalled $315,509,200 gross ($292,041,600 net), including unliquidated obligations of $11,422,900.

5. **The Advisory Committee notes the high implementation rate of the budget, which is close to 100 per cent. At the same time the Committee points out that large amounts of prior-period obligations that had been included in the performance reports as expenditures were subsequently cancelled. For example, the performance reports for the periods from 1 July 2003 to 30 June 2004 and from July 2002 to 30 June 2003 reflected savings of $3.1 million and $4.9 million, respectively, on, or cancellation of, prior-period obligations. Moreover, the Committee observes that the Board of Auditors, in its report on peacekeeping operations for the period ended 30 June 2004 (A/59/5, vol. II, chap. II, para. 66), noted long-outstanding accounts payable at UNMIK. These issues require, in the view of the Committee, increased attention by the administration of UNMIK.**

6. Comments of the Advisory Committee relevant to the information in the performance report on individual objects of expenditure can be found in the discussions of the proposed budget for the period from 1 July 2005 to 30 June 2006 in the paragraphs below.

II. Information on performance for the current financial period

7. The Advisory Committee was informed that, as at 31 December 2004, a total of $1.978 billion had been assessed on Member States in respect of UNMIK since its inception. Payments received as at the same date amounted to $1.837 billion, leaving an outstanding balance of $141.7 million. The cash available to UNMIK as at 14 February 2005 was $15.3 million.

8. A total of $13,137,809 was due to Member States for reimbursement of civilian police costs, as at 31 December 2004; an amount of $14,841,800 was paid during 2004, covering costs up to 31 December 2003. As regards contingent-owned equipment and self-sustainment of formed police units, the Committee was informed that, as at 31 December 2004, an amount of $10,078,048 was owed to Member States for contingent-owned equipment and self-sustainment services, and that unliquidated obligations for the period up to 30 June 2005 amounted to

$3,001,892. Claims held in accounts payable amounted to $9,053,620. In respect of death and disability compensation, $621,000 had been paid as at 31 December 2004 for 30 claims, 19 claims were pending and unliquidated obligations amounted to $5,518,000.

9. The incumbency situation in UNMIK as at 31 December 2004 was as follows:

Category of personnel	*Authorized*[a]	*Planned (average)*[b]	*Encumbered*	*Vacancy rate (percentage)*
Military observers	38	38	37	2.6
Civilian police	3 055	2 840	2 596	8.6
Formed police units	973	973	967	0.6
International staff	910	884	750	15.1
National staff	2 830	2 775	2 726	1.0
United Nations Volunteers	250	250	208	16.8

[a] Represents the highest authorized strength (for the period from 1 July to 30 September 2004).

[b] Represents planned strength for the period from 1 October to 31 December 2004.

10. The Advisory Committee was provided with expenditure data for the period from 1 July 2004 to 30 June 2005 as at 31 January 2005 (see annex). Expenditure for the current period amounted to $177,057,300 gross ($163,859,700 net), against an apportionment of $264,625,200 gross ($245,839,600 net). The Committee's recommendations with regard to the proposed financial arrangements for the period from 1 July 2004 to 30 June 2005 of UNMIK have been issued as a separate report (A/59/728).

III. Proposed budget for the period from 1 July 2005 to 30 June 2006

A. Mandate and planned results

11. The Advisory Committee notes the progress in the presentation of the results-based budget framework as reflected both in the performance report of UNMIK for the period 2003-2004 (A/59/623) and the proposed budget for 2005-2006 (A/59/633). Actual indicators of achievement and actual completed outputs in the performance report are presented against the planned indicators of achievement and planned outputs set out in the 2003-2004 budget; this allows a comparison of actually completed outputs with the planned ones and contributes to a better understanding of results and progress achieved by the Mission. **The Committee commends the administration of the Mission for its efforts. At the same time the Committee is of the view that further efforts should be made by UNMIK in refining indicators of achievement and making them as measurable as possible. In addition, the Committee reiterates its previous recommendation that coordination with other entities should be better reflected in the presentation.**

12. **The Advisory Committee maintains its view that as the Mission continues to evolve, its proposed budget should explain both the rationale for downsizing in a more transparent manner as well as its linkage to proposals for reduced**

staffing and financial resources and should also identify more clearly the impact of downsizing on substantive and support components.

B. Resource requirements

1. Military and police personnel

Category	*Approved 2004-2005*	*Proposed 2005-2006*
Military liaison officers[a]	38	38
Civilian police[a]	3 055	2 195
Formed police units[a]	973	743

[a] Represents highest level of authorized/proposed strength.

13. The estimated requirements of $66,625,200 shown in the proposed budget for 2005-2006 reflect a net decrease of $30,639,100 (31.5 per cent) in military and police personnel costs, compared to the $97,264,300 apportionment for 2004-2005. The decrease is mainly due to the progressive reduction of civilian police from 2,195 in July 2005 to 1,325 in June 2006, the repatriation of four formed police units during the financial period and lower costs for major equipment. The increase of $119,200 under military observers reflects the impact of new mission subsistence allowance (MSA) rates, which became effective 1 May 2004.

14. The net savings of $10,787,600 under military and police personnel reported in the performance report for 2003-2004 were mostly due to the higher average vacancy rate of 17.5 per cent for civilian police officers as compared to 7 per cent applied in the budget and to the unplanned withdrawal of one special police unit; the additional requirements of $66,000 under military observers were attributable to increased MSA rates.

15. The Advisory Committee recalls its previous recommendation that efforts should be made to settle death and disability claims in a more expeditious manner, in accordance with established procedures. **The Committee acknowledges that progress has been made to reduce the number of cases pending for death and disability claims. On 31 December 2003 the total was 31; as at 31 December 2004 the total stood at 19. Nevertheless, the Committee is of the view that the response of the administration to the Committee's recommendation reflected in section V of the proposed budget should have addressed the essence of the recommendation, that is the delays in settling death and disability claims rather than just describing the existing procedures.**

2. Civilian personnel

Category	*Approved 2004-2005*	*Proposed 2005-2006*
International staff[a]	910	765
National staff[a]	2 830	2 555
United Nations Volunteers	250	250

[a] Represents highest level of authorized/proposed strength.
[b] Includes national officers and national General Service staff.

16. The main factors that impact on the estimated resource requirements under civilian personnel for 2005-2006, are as follows:

(a) A progressive reduction of international staff, which began on July 2002 and is projected to decrease further from 765 in July 2005 to 675 by April 2006;

(b) Revised salary scale for national staff (effective 1 March 2004), which reflects an overall weighted average increase of 40.7 per cent for national General Service staff and 32.5 per cent for national officers;

(c) Revised entitlements of United Nations Volunteers, which provide for an increase in the monthly living allowance rate and average settlement-in-grade rate for volunteers from $2,190 and $1,301 to $2,333 and $1,444, respectively, effective 1 March 2004.

17. The Advisory Committee notes that the estimated resource requirements under civilian personnel are based on Mission-specific salary rates derived from the actual average expenditure by grade over the previous financial period. The comments of the Committee on the new methodology applied to staff cost estimates are contained in its general report on peacekeeping operations.

Recommendations on posts

18. In addition to the further downsizing and downward reclassification of international and national staff for the period 2005-2006, the proposed staffing table reflects the following changes:

(a) *Establishment of one National Officer post for a local adviser in the Office of the Special Representative of the Secretary-General* (*executive direction and management*). This post is proposed to assist political staff of the Mission in collecting social, economic, anthropological and political information having a potentially destabilizing effect on Kosovo society. The Committee observes that no other changes to the staffing table are proposed under executive direction and management. The Committee recalls that it had called for a greater use of national staff wherever feasible and cost-effective (A/58/759/Add.5, para. 24). **The Committee has no objection to the proposed National Officer post**;

(b) *Establishment of 7 international posts (2 P-5, 2 P-4 and 3 P-3) in the International Judicial Support Division* (*component 2: rule of law*). These posts are proposed to strengthen the capacity of international judges and prosecutors to handle the most sensitive cases, resulting from riots, to deal with increased workload and to start intensive training of local prosecutors. The Committee notes that even with the establishment of these 7 posts, there would still be a net reduction of 29 international posts under component 2, rule of law (see para. 19 below). **The Committee is nevertheless of the view that maximum efforts should be made to meet the need for these 7 posts through redeployment; information in this regard should be included in the next performance report (see also paras. 19 and 22 below)**.

(c) *Redeployment of one P-5 post to accommodate the newly created functions of the Chief of the Security Section*. This redeployment is proposed to strengthen safety and security of UNMIK personnel following the March 2004 riots in Kosovo and in connection with the implementation of the minimum operating security standards, the Department of Peacekeeping Operations Mission Security Management Standard Operating Procedures and maintaining a flow of information to that Department's Desk Officers, the Situation Centre and the United Nations

Security Coordinator. The Advisory Committee sought clarification with regard to the functions and responsibilities of the Advisory Unit on Security and the Security Section and was informed that the former deals with security risks posed to United Nations operations in Kosovo by crime, drugs trafficking, prostitution, and the like while the latter deals with security and safety issues of UNMIK personnel. **The Committee recommends approval of the proposed redeployment.**

Other observations and recommendations

19. The Advisory Committee was informed that the proposed net reduction of 145 posts in the category of international staff, including 76 posts under component 1, substantive civilian, 29 posts (net of 7 additional posts) under component 2, rule of law, and 40 posts under component 3, support, is attributable not only to the overall downsizing of the Mission but to the transfer of certain functions to local administration, including the transfer of the justice functions by the end of 2005, and, in cooperation with the United Nations Development Programme (UNDP), to a greater degree of involvement by local staff in activities of the Mission. **The Committee welcomes the transfer of functions to local administration. However, plans for carrying out such a transfer have not been adequately explained in the budget submission, especially as concerns any programme to replace international staff with local staff (see also para. 22 below). The Committee expects the next budget submission for UNMIK to provide details on plans to transfer functions to national staff together with implications for resource requirements.**

20. The Advisory Committee is not satisfied with the response to its previous observations regarding the consistent recruitment for UNMIK of international staff at grades lower than those approved in the authorized staffing table of the Mission and, in particular, to the Committee's recommendation on the need for a review and the reclassification of such posts and on a greater use of national staff and United Nations Volunteers wherever feasible and cost-effective (see A/59/633, sect. V.A). In the course of its consideration of the proposed budget for UNMIK, the administration has acknowledged that international staff continue to be recruited for UNMIK at grades lower than those approved in the authorized staffing table and to receive a special post allowance. **As has been previously stated by the Committee, if functions can be consistently performed by staff at grades lower than the budgeted level of particular posts then these posts should be considered for downward reclassification. The use of special post allowance should be restricted to exceptional circumstances when a staff member at a lower grade is temporarily performing functions at a higher grade pending the filling of a post at its appropriate level.** In this connection, the Committee points out that proper attention should be paid to the recommendation of the Board of Auditors that the administration expedite the finalization and alignment of the generic job profiles and grading guidelines to eliminate any inconsistencies and disparities in the application of entry rules and grading of employees (A/59/5, vol. II, chap. II, para. 316).

21. In addition, the Advisory Committee notes that the reclassification review it had called for has been only partially completed; according to the administration, a further review of each post will commence during the first quarter of 2005. **The Committee is concerned about the slow progress in this matter since only two posts are proposed for downward reclassification (1 D-2 to D-1 and 1 P-5 to P-4) for the period from July 2005 to January 2006.** The Committee notes that the proposed budget does not provide a rationale for the reclassifications, nor does it

specify why only these two posts were proposed for downward reclassification. **The Committee requests that the next budget document provide justification and rationale for the grading of posts.**

22. The Committee notes the response of the administration to the Committee's observation on the need for greater use of national staff and United Nations Volunteers wherever feasible and cost-effective (see A/59/633, sect. V.A). **The Committee considers that the action taken by the administration — the proposed establishment of a National Officer post — is inadequate and that it does not address the thrust of the Committee's observation.** Moreover, the Committee notes that during the next financial period the national staff of UNMIK would be reduced at a greater rate than international staff: while the international staff of UNMIK would decrease by 10.3 per cent (from 765 in June 2005 to 686 in July 2006), the national staff of the Mission would be reduced by 14.7 per cent (from 2,555 in June 2005 to 2,178 in July 2006); there will be no change in the number of United Nations Volunteers — 250. **The Committee is of the view that a gradual replacement of international staff by national staff, wherever feasible and cost-effective, should be encouraged since it would contribute to capacity-building and transfer of knowledge to the local population; it would also contribute to increasing the feeling of ownership by the local population of activities presently carried out by UNMIK. The Committee reiterates its recommendation for greater use of national staff, as well as of United Nations Volunteers, wherever feasible and cost-effective.**

3. Operational costs

Apportioned 2004-2005	*Proposed 2005-2006*	*Variance*	*Variance (percentage)*
$37 906 000	$35 519 300	($2 386 700)	(6.3)

23. Table II.A of the proposed budget provides a breakdown of operational costs by budget line; most of the decrease is reflected under facilities and infrastructure ($1,857,200), mainly due to lower resource requirements for catering, cleaning, laundry and tailoring services as a result of the anticipated repatriation of four special police units during the financial period; ground transportation ($856,200), due to the replacement of fewer vehicles (8 heavy vehicles and 2 trailers compared to 96 light and 2 heavy vehicles provided for in the current budget); official travel ($303,500), due to the overall downsizing of the Mission and to the fact that more training will take place in the Mission area rather than outside; and medical ($163,000), due to the overall downsizing of the Mission and reduced provision made for level II surgical and emergency assistance provided by the Kosovo Force (KFOR) hospital through letter of assist. The decrease is somewhat offset by increased requirements under air transportation ($772,900), due to the new rental and operation rates contained in the contract signed with the new carrier in September 2004.

24. The resources under general temporary assistance during the performance period showed a cost overrun of $156,200 compared to the amount of $105,600 apportioned for 2003-2004. The Committee was informed that, increased requirements were attributable to the services of 19 contractors hired in the area of judicial affairs, including crime intelligence, anthropologist and forensic services, legal research and advice on international, criminal, humanitarian and human rights laws in judicial institutions in Kosovo; the budget provision under general

temporary assistance provided for the services of 9 support staff dealing with preparation of shipment and escort of cars from UNLB to UNMIK. **The Committee was informed that these 19 contractors charged to general temporary assistance were in fact providing expertise not otherwise available at the Mission. This being the case, the related cost should have been recorded and reported under consultants. The Committee requests that financial control over the use of general temporary assistance funds be improved.**

25. The Advisory Committee was informed that the expenditures of $9,020,800 under ground transportation reported in the performance report for 2003-2004 include the acquisition cost of 40 armoured vehicles at an average cost of $86,360 per vehicle. The Committee points out that such a purchase was not budgeted for in the initial estimates for 2003-2004. The Committee was informed that, due to changes in vehicle replacement policy, the life expectancy of vehicles had increased and replacements of 238 light 4x4 vehicles provided for in the 2003-2004 budget had been postponed. The funds had been used to purchase the 40 armoured vehicles. The Committee was informed that UNMIK sought concurrence from the Department of Peacekeeping Operations with regard to the purchase of 40 armoured vehicles in November 2003. **While the Committee does not dispute the need for improving security and safety of the United Nations personnel in Kosovo, it appears that the purchase was made because funds were available. In the view of the Committee, this could be indicative of lax financial control over the acquisitions both in UNMIK and at headquarters. The Committee, therefore, requests that measures be taken to tighten financial control and procurement discipline at UNMIK, as well as at other missions, so that expenditures that are incurred for purposes not foreseen in budget documents are well justified in the absence of specific approval by the General Assembly.**

26. Estimated requirements for communications and for information technology have increased by $58,400 (1.2 per cent) and $91,200 (2.1 per cent), respectively, compared to the 2004-2005 apportionments. **The Advisory Committee is of the view that the process of overall downsizing of the Mission should have a noticeable impact in reducing resource requirements for communications and information technology equipment. Moreover, the reduction in the activities of the Mission should also be duly reflected in the replacement cycle of communications and information technology equipment. While the Committee is not recommending a reduction at this stage, further savings achieved should be reflected in the performance report for the financial period 2005-2006.**

27. The estimated provision for training for 2005-2006, which amounts to $361,100, a decrease of $31,800 compared to the apportionment for 2004-2005, would provide for the training of 2,680 staff members within the Mission area and 44 staff members outside the Mission area. The Committee notes that training is envisaged mostly for staff who work in management and administration, approximately 2,000 staff, and that the link between some training courses and Mission-specific activities is not always apparent. For example, it is not clear why six staff need to be trained in Brindisi in rapid deployment (at a total cost of $8,800) when UNMIK is a well-established Mission that is being downsized. **The Committee points out that while some training is mandatory, for example, when current certificates are required for operation of certain types of machinery and equipment, the usefulness of and the need for a number of other training courses should be justified in terms of the requirements of the Mission for particular skills. The training programme should be prioritized and explanations given for the number of staff to undergo training and for the**

venue of training. The Committee also draws attention to the recommendations of the Board of Auditors that the administration should develop a plan with time frames for training managers in the field to evaluate the effectiveness of training for both the individual and the organization (see A/59/5, vol. II, chap. II, para. 322). The Committee comments further on training, including the need to develop a tracking system, in its general report.

28. As indicated in paragraph 8 of the proposed budget for 2005-2006 (A/59/633), the training programme of UNMIK would provide, inter alia, English language training for 150 national staff to facilitate transfer of competencies and job skills from international to national staff with the aim of contributing to deployment of national staff to other peacekeeping missions in the future. **The Advisory Committee welcomes language training programmes as a means to facilitate transfer of competencies to national staff which has been the Secretary-General's justification in past years. Training of national staff of a particular mission for service in other peacekeeping operations appears to be a new policy approach that should be assessed and considered fully before being applied, especially as such staff would be serving as international staff and possibly perform functions that could be carried out by national staff in that Mission area.**

29. The estimated requirements for travel for the next financial period reflect a decrease of $303,500 (20.9 per cent) compared with the current financial period. In this connection, the Committee notes that the total of 428 international professional staff of the Mission as of July-August 2005 would be reduced to 382 staff in June 2006.

30. The Advisory Committee notes that of the 437 staff of the Mission who will travel during the next financial period, 268 will travel outside the Mission area and 169 will travel within Mission area. On this basis, if one assumes that each trip outside the Mission area would last one week, UNMIK staff would spend the equivalent of more then five person-years on this type of travel during the next financial period. **The Advisory Committee is of the view that the proposed travel programme needs to be further rationalized through the elimination of what appear to be redundant trips of Department of Peacekeeping Operations staff to UNMIK for familiarization, assessment and provision of policy guidance and through a significant reduction in the number and duration of trips of UNMIK personnel, especially outside the Mission area. The Committee recommends that the proposed travel requirements of UNMIK for the next financial period be further reduced by 10 per cent, from $1,145,900 to $1,031,300.**

31. The resources under official functions during the performance period showed a cost overrun of $20,400, compared to the amount of $34,800 apportioned for 2003-2004. The Advisory Committee was informed that increased requirements were attributable to the departure of the Special Representative of the Secretary-General in July 2003 and arrival of the new Special Representative of the Secretary-General in September 2003. In addition, UNMIK shared costs of the official function related to the handover of Pristina Airport from KFOR to UNMIK on 1 April 2004. **The Committee requests that financial control over the use of funds for official functions be tightened.** The Committee notes that requirements for official functions for the financial period 2005/06 reflect a decrease of $800.

IV. Conclusions

32. The action to be taken by the General Assembly in connection with the financing of UNMIK for the period from 1 July 2003 to 30 June 2004 is indicated in paragraph 22 of the performance report (A/59/623, sect. V). **The Advisory Committee recommends that the unencumbered balance of $9,000 as well as other income/adjustments in the amount of $4,461,000 for the period ended 30 June 2004 be credited to Member States in a manner to be determined by the General Assembly.**

33. The action to be taken by the General Assembly in connection with the financing of UNMIK for the period from 1 July 2005 to 30 June 2006 is indicated in paragraph 22 of the budget report (A/59/633, sect. IV). **Taking into account its recommendation in paragraph 29 above, the Advisory Committee recommends that the estimated budget requirement of $240,379,400 be reduced by $114,600. Accordingly, the Committee recommends that the General Assembly appropriate an amount of $240,264,800 gross ($220,210,700 net) for the maintenance of the Mission for the 12-month period from 1 July 2005 to 30 June 2006.**

Documentation

- Report of the Board of Auditors on United Nations peacekeeping operations (A/59/5 (vol. II))
- Performance report on the budget of the United Nations Interim Administration Mission in Kosovo for the period from 1 July 2003 to 30 June 2004 (A/59/623 and Corr.1)
- Financing arrangements for the United Nations Interim Administration Mission in Kosovo for the period from 1 July 2004 to 30 June 2005 (A/59/692)
- Proposed budget for the United Nations Interim Administration Mission in Kosovo for the period from 1 July 2005 to 30 June 2006 (A/59/633)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the financial performance report for the period from 1 July 2002 to 30 June 2003 and proposed budget for the period from 1 July 2004 to 30 June 2005 of the United Nations Interim Administration Mission in Kosovo (A/58/759/Add.5)
- Reports of the Secretary-General on the United Nations Interim Administration Mission in Kosovo (S/2004/907 and S/2005/88)
- General Assembly resolutions 57/326 of 18 June 2003 and 58/305 of 18 June 2004 on the financing of the United Nations Interim Administration Mission in Kosovo
- Security Council resolution 1244 (1999) of 10 June 1999

Annex

Actual expenditures for the period from 1 July 2004 to 30 June 2005

(Thousands of United States dollars)

Category	*Apportionment*	*Expenditures as at 31 January 2005*
Military and police personnel		
Military observers	1 279.7	788.2
Military contingents	—	—
Civilian police	78 503.4	54 723.2
Formed police units	17 481.2	3 751.2
Subtotal	**97 264.3**	**59 262.6**
Civilian personnel		
International staff	89 108.5	57 667.0
National staff	31 679.8	29 807.9
United Nations Volunteers	8 666.6	4 916.7
Subtotal	**129 454.9**	**92 391.6**
Operational costs		
General temporary assistance	105.6	264.0
Government-provided personnel	—	
Civilian electoral observers	—	
Consultants	—	
Official travel	1 449.4	634.6
Facilities and infrastructure	16 109.3	12 481.5
Ground transportation	6 282.0	2 933.3
Air transportation	1 603.8	1 049.1
Naval transportation	—	—
Communications	4 955.2	3 056.7
Information technology	4 416.5	3 172.1
Medical	549.3	294.0
Special equipment	98.0	98.0
Miscellaneous supplies, services and equipment	2 336.9	1 419.8
Quick-impact projects	—	—
Subtotal	**37 906.0**	**25 403.1**
Gross requirements	**264 625.2**	**177 057.3**
Staff assessment income	18 785.6	13 197.6
Net requirements	**245 839.6**	**163 859.7**
Voluntary contributions in kind (budgeted)	—	—
Total requirements	**264 625.2**	**177 057.3**